United Nations A/50/6 (Sect. 32)

General Assembly
Fiftieth session

12 May 1995

# Proposed programme budget for the biennium 1996-1997*

## Part XII Staff assessment

## Section 32
## Staff assessment

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* The present document contains section 32 of the proposed programme budget for the biennium 1996-1997. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fiftieth Session, Supplement No. 6* (A/50/6/Rev.1).

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# Part XII
# Staff assessment

## Section 32
## Staff assessment

(Thousands of United States dollars)

| | *1992-1993 expenditures* | *1994-1995 appropriations* | *Resource growth* | | *Total before recosting* | *Recosting* | *1996-1997 estimates* |
|---|---|---|---|---|---|---|---|
| | | | *Amount* | *Percentage* | | | |
| Staff assessment | 374 663.4 | 357 798.1 | (3 932.9) | (1.0) | 353 865.2 | 14 738.0 | 368 603.2 |

32.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates in regulation 3.3 of the Staff Regulations of the United Nations, as amended by the General Assembly in annex II to its resolution 49/223 of 23 December 1994. To facilitate comparability with the work programme and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net emoluments ($368,603,200) is requested as a global amount under the present section of expenditure.

32.2 Amounts withheld in the form of staff assessment are revenue to the organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.